

STATUTORY INSTRUMENTS

2002 No. 2014

The Tax Credits (Claims and Notifications) Regulations 2002

PART 3

NOTIFICATIONS OF CHANGES OF CIRCUMSTANCES

Date of notification—cases where change of circumstances which may increase the maximum rate

25.—(1) Where a notification of a change of circumstances which may increase the maximum rate at which a person or persons may be entitled to tax credit is given in the circumstances prescribed by paragraph (2), that notification is to be treated as having been given on the date specified by paragraph (3).

(2) The circumstances prescribed by this paragraph are where notification is given to [^{F1}a relevant authority at an appropriate office] of a change of circumstances which has occurred other than in the circumstances prescribed by [^{F2}regulations] 26(2) [^{F3}and 26A(2)].

(3) The date specified by this paragraph is—

- (a) the date falling [^{F4}one month] before the notification date; or
- (b) if later, the date of the change of circumstances.

^{F5}(4)

Textual Amendments

- F1** Words in reg. 25(2) substituted (6.4.2003) by [The Tax Credits \(Claims and Notifications and Payments by the Board\) \(Amendment\) Regulations 2003 \(S.I. 2003/723\)](#), regs. 1, **3(2)(j)**
- F2** Word in reg. 25(2) substituted (6.4.2009) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2009 \(S.I. 2009/697\)](#), regs. 1(c), **17(a)**
- F3** Words in reg. 25(2) added (6.4.2009) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2009 \(S.I. 2009/697\)](#), regs. 1(c), **17(b)**
- F4** Words in reg. 25(3)(a) substituted (6.4.2012) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(3), **5(4)(a)**
- F5** [Reg. 25\(4\)](#) omitted (9.6.2022) by virtue of [The Tax Credits and Child Benefit \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/555\)](#), regs. 1, **6(6)**

Status:

Point in time view as at 09/06/2022.

Changes to legislation:

There are currently no known outstanding effects for the The Tax Credits (Claims and Notifications) Regulations 2002, Section 25.